



# ***FINANCE COMMITTEE***

## ***CITY COUNCIL***

**MONDAY, AUGUST 3, 2009**

**CITY COUNCIL OFFICE**

**5:00 p.m.**

### **AGENDA**

**Committee: J. Waltman, Chair, S. Fuhs, M. Baez**

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**1. Review Ordinance increasing the fees in the Codes and Zoning areas**  
*(requested at 5-18 work session)* **5:00 pm**

- a. Breakout - Codes Fees**
- b. Zoning Fee Recommendations**

**2. Capital Improvement Project budget amendment** **5:20 pm**

**3. Legal Actions/Strategies outside of Act 47** **5:40 pm**

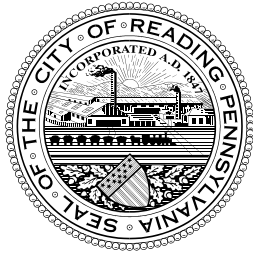
**4. 2010 Budget Preparation & Strategy Update** **6:00 pm**

- a. 2010 Revenue Projections**
- b. 2010 Expenditure Projections**
- c. CDBG project allocation tracking (*residual funds, etc*)**
- d. Review departmental work plans**

**5. Report on plan to correct findings in 2008 External Audit Report**

**6. Report from Linebarger Goggan Blair & Sampson, LLP – collection of delinquent taxes, permit fees etc.**

- 7. Report from Portnoff – collection of delinquent recycling and trash fees**
- 8. Report on plan to correct findings in 2008 External Audit Report**
- 9. Update on Utility Billing issues & hiring Utility Billing Manager**



# *CITY COUNCIL*

## ***Finance Committee***

### **Meeting Report Monday, July 6, 2009**

**Committee Members Attending:** J. Waltman, M. Baez, S. Fuhs

**Others Attending:** D. Cituk, R. Hottenstein, M. Loaiza

The Finance Committee meeting was called to order by Mr. Waltman, Chair, at the conclusion of the Executive Session.

#### **Update: 2008 External Audit Review**

Mr. Cituk stated that Herbein & Co. will be presenting the draft External Audit Report on July 20<sup>th</sup>, before Council's Regular Meeting at 5 pm. The formal presentation of the final audit will occur on July 27<sup>th</sup>.

#### **Review Fee Ordinances - Codes, Planning, Parks - Rec, and Zoning**

Mr. Hottenstein distributed a hand out on the proposed fee increases. He added that Exhibit A, Tab 3, citing the fees for housing permits still needs further clarification.

Councilor Fuhs stated that the current annual fees are high. Mr. Hottenstein noted that this area needs further clarification. He added that if the fees were yearly then certain areas should be divided by five (5) because the City normally does inspections every five (5) years. He stated they are currently working to determine the breakout of the housing permit fee.

Councilor Waltman stated that he repeatedly questioned the housing permit fee and the inclusion of annual inspection fees previously. He expressed that a drilled down breakdown would be very helpful.

Mr. Hottenstein noted that Community Development planning fees significantly increased and discussions are impeding the ability to implement them.

Councilor Fuhs asked if the fees are based on square footage.

Mr. Cituk questioned what current collection rate in Planning. Mr. Hottenstein stated that there is a breakdown in the Maximus Report showing that information

Councilor Waltman asked if we will make the approximate \$1 million that is appropriated in the budget. Mr. Hottenstein replied affirmatively.

Mr. Hottenstein brought the Committee's attention to the handout distributed earlier including the new fee from Public Works. He stated that Public Works is concerned that some of the suggested Maximus fees would deter the rental use of locales such as the small pavilion, which Maximus listed with a \$100 rental fee. Mr. Hottenstein stated that he discussed these increases with Public Works, Councilor Waltman stated that we should promote the use of these facilities, not deter from their use. He noted that Public Works concerns should weigh heavily on the fee adjustments.

Councilor Fuhs inquired what the uses are for such facilities. Mr. Hottenstein replied that uses include parties, gatherings and things of that nature.

Councilor Waltman questioned the condition of these facilities.

Councilor Fuhs noted that we should promote the use of these facilities.

Mr. Hottenstein asked the body if they agree to support Public Works decision on the fees. The body agreed.

#### **Blue Ribbon Panel Update**

Mr. Hottenstein stated that the panel was broken up into two (2) groups. These two (2) groups will present their reports at a meeting with the Mayor and Council on Wednesday, July 22 at 10 am in the Penn Room.

#### **2010 Budget Preparation & Strategy Update**

Mr. Hottenstein inquired if the body had any questions in regards to the 2010 budget preparation and strategy update. Councilor Waltman replied that there are no new questions at this time.

#### **Act 47**

Councilor Fuhs asked if the budget deficit remains at \$14 million. Mr. Hottenstein noted that the budget deficit is predicted to be \$14 - \$18 million.

The Committee discussed the pros and cons of Act 47. Councilor Fuhs suggested that Council become more educated on Act 47.

The Finance Committee meeting adjourned at 6:45pm.

*Respectfully submitted by Maritza Loaiza, Administrative Assistant to City Clerk*

## **FOLLOW-UP ISSUES**

- Recommendation for contract award for independent contractor to undertake collection activities as required by Resolution 131-2008 – first report from contractor due June 1<sup>st</sup>.
- Report – Blue Ribbon Panel meeting & panel focus areas
- Update on Utility Billing issues & hiring Utility Billing Manager
- Maximus Fee Recommendations
  - Public Works input on Park & Rec fee increases
  - Breakout of Housing Permit and other Codes Fees
- Report residual CDBG funds
- Education on Act 47
- Discussion on 2010 Budget Plan

BILL NO. \_\_\_\_\_  
AN ORDINANCE

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF  
READING, BERKS COUNTY, PENNSYLVANIA, FEE SCHEDULE, ADMINISTRATIVE  
FEES, POLICE DEPARTMENT, DIVISION OF CODES FEES.**

**THE CITY OF READING HEREBY ORDAINS AS FOLLOWS:**

**SECTION 1:** The Code of Ordinances of the City of Reading, Berks County, Pennsylvania, Fee Schedule, Administrative Fees, Police Department, Division of Codes Fees shall be and is hereby amended and shall hereafter be set forth as shown in Exhibit A attached hereto and made a part here.

**SECTION 2:** All other items, parts, sections, etc. of the Code of Ordinances of the City of Reading, Berks County, Pennsylvania, which are contrary to the amended chart attached as Exhibit A are hereby repealed; otherwise all other parts, sections, etc. of said Code and Chapter shall remain in effect unchanged and likewise are ratified.

**SECTION 3:** This ordinance shall be effective ten (10) days after its adoption and approval by the Mayor, in accordance with Section 219 of the City of Reading Home Rule Charter.

Enacted \_\_\_\_\_, 2009

\_\_\_\_\_  
President of Council

Attest:

\_\_\_\_\_  
City Clerk

Submitted to Mayor: \_\_\_\_\_

Date: \_\_\_\_\_

Received by the Mayor's Office: \_\_\_\_\_

Date: \_\_\_\_\_

Approved by Mayor: \_\_\_\_\_

Date: \_\_\_\_\_

Vetoed by Mayor: \_\_\_\_\_

Date: \_\_\_\_\_

# EXHIBIT A

Department	Division	Item	Term	Old Fee	Year of Old Increase	New Fee
Police	Codes	Sidewalk Sale	Permit	\$250	2007	\$210
Police	Codes	Sidewalk Café	Permit	\$275	2007	\$210
Police	Codes	Mini Café	Permit	\$25	2007	\$80
Police	Codes	Single Family/Boarding House	Permit	\$25	2003	\$295
Police	Codes	Single Family Rental One Unit	Registration	\$50	2003	\$295
Police	Codes	Single Family Rental Two Unit	Registration	\$100	2003	\$320
Police	Codes	Single Family Rental Three Unit	Registration	\$150	2003	\$350
Police	Codes	Single Family Rental Four Unit	Registration	\$200	2003	\$375
Police	Codes	Single Family Rental Five Unit	Registration	\$250	2003	\$405
Police	Codes	Single Family Rental Five + Unit	Registration	\$50	2003	\$80
Police	Codes	Schedule Re-inspection – 3 <sup>rd</sup> Violation	Occurrence	\$100	2007	\$465
Police	Codes	Housing Inspection no show	Occurrence	\$50	2007	\$70
Police	Codes	Small Restaurant	Yearly	\$80	2005	\$160
Police	Codes	Large Restaurant	Yearly	\$120	2005	\$165
Police	Codes	Itinerant Restaurant	Yearly	\$15	2005	\$100
Police	Codes	Ancileray Restaurant	Yearly	\$15	2005	\$80
Police	Codes	Small Grocery	Yearly	\$100	1990	\$150
Police	Codes	Large Grocery	Yearly	\$125	1990	\$175
Police	Codes	Supermarket	Yearly	\$200	1990	\$180
Police	Codes	One Item Wholesale LLC	Yearly	\$100	1990	\$335
Police	Codes	Multi Item Wholesale LLC	Yearly	\$175	1990	\$150
Police	Codes	Small Processing License	Yearly	\$80		\$185
Police	Codes	Large Processing License	Yearly	\$175		\$160
Police	Codes	Vending Machine Enclosed	Yearly	\$12	2002	\$45
Police		Vending Machine Public Right of Way	Yearly	\$20	2002	\$40
Police	Codes	Mobile Vending	Yearly	\$100	2002	\$75
Police	Codes	Catering/Commissary License	Yearly	\$45	2002	\$175
Police	Codes	Bakery License	Yearly	\$50	2002	\$160
Police	Codes	Deli License	Yearly	\$80	2002	\$150
Police	Codes	Food Permit Failure	Occurrence	\$0	2002	\$55
Police	Codes	Health Permit Failure	Occurrence	\$0	2005	\$50
Police	Codes	Health Code Violation 1 <sup>st</sup>	Occurrence	\$10	2005	\$70
Police	Codes	Health Code Violation 2 <sup>nd</sup>	Occurrence	\$25	2005	\$95
Police	Codes	Health Code Violation No Show	Occurrence	\$50	2005	\$70

BILL NO. \_\_\_\_\_ 2009

**AN ORDINANCE**

**AN ORDINANCE AMENDING THE FY 2006-2012 CAPITAL IMPROVEMENTS PLAN FOR THE CITY OF READING.**

**SECTION 1.** The City Council amends the FY 2006-2012 Capital Improvement Program by increasing the allocation for Stadium Improvements by \$450,000.00 for a new project total of \$1,750,000.000 and the allocation for the Oakbrook Fire Station by \$75,000.00 for a new project total of \$3,575,000.00

**SECTION 2.** The City Council amends the FY 2006-2012 Capital Improvement Program totaling \$17,159,151.00 of debt funding by increasing the amount allocated for improvements to First Energy Stadium by \$450,000.00 and the allocation for the Oakbrook Fire Station for a new CIP total of \$17,684,151.00

**SECTION 3.** The proposed amendments are set forth in Exhibit A, as attached hereto and made a part hereof.

**SECTION 4.** This ordinance shall become effective ten (10) days after its adoption, in accordance with Section 221 of the City of Reading Home Rule Charter.

Enacted \_\_\_\_\_, 2009

\_\_\_\_\_  
President of Council

Attest:

\_\_\_\_\_  
City Clerk



# **EXHIBIT A**

**CITY OF READING  
CAPITAL IMPROVEMENTS PROGRAM  
FY 2006 - FY 2012**

PROJECT	YEAR	PROJ. COST	DEBT FINANCING	EXPENDITURES TO DATE	BALANCE	AMENDMENT	NEW BUDGET	STA
<b>2006</b>								
PLACE RESCUE 1	2006	\$450,000.00	\$450,000.00	\$462,441.00	(\$12,441.00)	\$12,441.00	\$462,441.00	COMP
ER RECOVERY	2006	\$1,250,000.00	\$1,250,000.00	\$1,252,025.00	(\$2,025.00)	\$2,025.00	\$1,252,025.00	COMP
rupted Power Source	2006	\$67,000.00	\$67,000.00	\$16,900.00	\$50,100.00	\$0.00	\$67,000.00	PROG
CHASE GIS SYSTEM FOR CITYWIDE*	2006	\$3,000,000.00	\$750,000.00	\$91,779.00	\$658,221.00	(\$568,221.00)	\$181,779.00	PROG
D OAKBROOK FIRE STATION	2006	\$1,500,000.00	\$1,500,000.00	\$428,058.00	\$1,071,942.00	\$2,000,000.00	\$3,500,000.00	PROG
RANGE CLASSROOM ADDITION	2006	\$52,000.00	\$52,000.00	\$0.00	\$52,000.00	\$200,000.00	\$252,000.00	PROG
IC PROPERTY CITY HALL ROOF	2006	\$100,000.00	\$100,000.00	\$7,000.00	\$93,000.00	\$0.00	\$100,000.00	PROG
et Bridge Lighting Repairs	2006	\$87,000.00	\$87,000.00	\$0.00	\$87,000.00	\$0.00	\$87,000.00	PROG
WAYS SALT BRINE EQUIPMENT	2006	\$50,000.00	\$50,000.00	\$33,393.00	\$16,607.00	(\$16,607.00)	\$33,393.00	COMP
NORTHWEST BRANCH REPAIRS	2007	\$60,000.00	\$60,000.00	\$17,000.00	\$43,000.00	\$0.00	\$60,000.00	PROG
EVIDENCE ROOM EXPANSION	2006	\$200,000.00	\$200,000.00	\$10,472.00	\$189,528.00	\$50,000.00	\$250,000.00	PROG
IC PROPERTY STADIUM HIGH MAST REPLACEMENT	2006	\$152,000.00	\$152,000.00	\$115,290.00	\$36,710.00	(\$36,710.00)	\$115,290.00	COMP
REATION BAER PARK PLAYGROUND RENOVATION	2006	\$100,000.00	\$50,000.00	\$3,975.00	\$46,025.00	\$0.00	\$50,000.00	PROG
nit	2006	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	COMP
		\$7,168,000.00	\$4,868,000.00	\$2,538,333.00	\$2,329,667	\$1,642,928	\$6,510,928.00	
<b>2007</b>								

PLACE ENGINE 14	2007	\$475,000.00	\$475,000.00	\$473,538.00	\$1,462.00	(\$1,462.00)	\$473,538.00	COMPL
Downtown Camera Network	2007	\$1,785,000.00	\$390,000.00	\$91,560.00	\$298,440.00	\$0.00	\$390,000.00	IN PROGR
MAIN BRANCH RENOVATION	2007	\$140,000.00	\$140,000.00	\$0.00	\$40,000.00	(\$100,000.00)	\$40,000.00	IN PROGR
REATION CITY PARK RENOVATION	2007	\$1,050,000.00	\$1,500,000.00	\$49,504.00	\$1,450,496.00	\$0.00	\$1,500,000.00	COMPL
WAYS TRASH COMPACTOR TRUCK	2007	\$120,000.00	\$120,000.00	\$103,394.00	\$16,606.00	(\$16,606.00)	\$103,394.00	COMPL
IC PROPERTY BANDSHELL REHABILITATION	2007	\$80,000.00	\$80,000.00	\$45,337.00	\$34,663.00	\$0.00	\$80,000.00	IN PROGR
IC PROPERTY Pagoda Renovations	2007	\$1,443,900.00	\$1,443,900.00	\$100,468.00	\$343,432.00	\$0.00	\$1,443,900.00	IN PROGR
WAYS DUMP TRUCK	2007	\$110,000.00	\$110,000.00	\$64,615.00	\$45,385.00	(\$64,615.00)	\$45,385.00	COMPL
REATION BAER PARK PLAYGROUND RENOVATION	2007	\$100,000.00	\$50,000.00	\$3,975.00	\$46,025.00	\$0.00	\$50,000.00	IN PROGR
REATION Hillside Playground Renovation	2007	\$70,000.00	\$60,000.00	\$2,230.00	\$0.00	\$0.00	\$0.00	COMPL
INE DRIVE WALL REPAIR	2007	\$171,500.00	\$171,500.00	\$0.00	\$171,500.00	\$0.00	\$171,500.00	IN PROGR
IFIC ENGINEERING BUCKET TRUCK	2007	\$70,000.00	\$70,000.00	\$21,740.00	\$48,260.00	(\$48,260.00)	\$21,740.00	COMPL
REATION SCHLEGEL PARK POOL REPLASTER/TILE	2007	\$150,000.00	\$150,000.00	\$202,100.00	(\$52,100.00)	\$52,100.00	\$202,100.00	COMPL
IFIC ENGINEERING HANDICAP RAMPS	2007	\$50,000.00	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)	\$0.00	CDBG IN
IC PROPERTY 6 & PENN COURTYARD UPGRADE	2007	\$120,000.00	\$120,000.00	\$0.00	\$12,000.00	\$0.00	\$120,000.00	PROGR
IC PROPERTY ATHLETIC FIELD LIGHTING	2007	\$50,000.00	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)	\$0.00	CDBG
KS City Park Pond Remediation & Water Feature	2007	\$230,000.00	(\$230,000.00)	\$0.00	\$0.00	(\$230,000.00)	\$0.00	CDBG
T GARAGE OVERHEAD LUBRICATION SYSTEM	2007	\$114,666.00	\$114,666.00	\$0.00	\$114,666.00	\$0.00	\$114,666.00	IN PROGR
		\$6,330,066.00	\$4,665,066.00	\$1,158,461	\$2,570,835	(\$508,843)	\$4,756,223.00	
2008								
LD PENN STREET FIRE STATION	2008	\$2,500,000.00	\$2,500,000.00	\$0.00	\$2,500,000.00	(\$2,500,000.00)	\$0.00	DELET
IC PROPERTY STADIUM FIELD LIGHTING UPGRADES	2007	\$60,000.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	IN PROGR
IC PROPERTY STADIUM HIGH MAST PAINTING	2007	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	IN PROGR

IC PROPERTY CITY HALL BRASS RESTORATION	2007	\$75,000.00	\$75,000.00	\$0.00	\$75,000.00	(\$75,000.00)	\$0.00	DELET
DOOR FURNISHINGS	2007	\$60,000.00	\$60,000.00	\$0.00	\$60,000.00	(\$60,000.00)	\$0.00	DELET
REATION 3rd & SPRING PLAYGROUND RENOVATION	2008	\$160,000.00	(\$80,000.00)	\$0.00	\$0.00	(\$80,000.00)	\$0.00	CDBG
REATION BAER PARK FIELD HOUSE RENOVATION	2008	\$100,000.00	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)	\$0.00	CDBG
	2008	\$126,000.00	\$126,000.00	\$0.00	\$126,000.00	\$0.00	\$126,000.00	IN
REATION Angelica Nature Center	2008	\$1,000,000.00	\$1,000,000.00	\$0.00	\$1,000,000.00	\$0.00	\$1,000,000.00	PROGR
	2008	\$365,000.00	\$365,000.00	\$0.00	\$365,000.00	\$0.00	\$365,000.00	IN
ITY City Hall	2008	\$30,600.00	\$30,600.00	\$0.00	\$30,600.00	(\$30,600.00)	\$0.00	PROGR
G Green Roof for City Hall	2008	\$336,000.00	\$336,000.00	\$0.00	\$336,000.00	(\$336,000.00)	\$0.00	DELET
	2009	\$230,000.00	\$230,000.00	\$0.00	\$230,000.00	\$0.00	\$230,000.00	IN
KS Duryea Drive Guard Rails	2009	\$230,000.00	\$230,000.00	\$0.00	\$230,000.00	\$0.00	\$230,000.00	PROGR
MULTIMEDIA UPGRADE Council Chambers	2008	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	
		\$5,142,600.00	\$4,752,600.00	\$0.00	\$4,882,600.00	(\$3,131,600.00)	\$1,881,000.00	
2009								
WAYS FRONT END LOADER	2008	\$175,000.00	\$175,000.00	\$0.00	\$175,000.00	\$0.00	\$175,000.00	
WAYS STREET SWEEPERS	2007	\$300,000.00	\$300,000.00	\$0.00	\$300,000.00	\$0.00	\$300,000.00	
T BIG TRUCK LIFT	2008	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	(\$50,000.00)	\$0.00	DELET
IFIC ENGINEERING HANDICAP RAMPS	2007	\$50,000.00	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)	\$0.00	CDBG
D NEW HAMPDEN/MARION FIRE STATION	2009	\$2,500,000.00	\$2,500,000.00	\$0.00	\$2,500,000.00	(\$2,500,000.00)	\$0.00	DELET
REATION NORTHMONT PLAYGROUND RENOVATION	2009	\$160,000.00	(\$80,000.00)	\$0.00	\$0.00	(\$80,000.00)	\$0.00	CDBG
	2009	\$10,000,000.00	\$1,300,000.00	\$0.00	\$1,750,000.00	\$450,000.00	\$1,750,000.00	IN
OFFCIE First Energy Stadium Repair	2009	\$10,000,000.00	\$1,300,000.00	\$0.00	\$1,750,000.00	\$450,000.00	\$1,750,000.00	PROGR
ETS Bridge Repair	2009	\$450,000.00	\$450,000.00	\$0.00	\$450,000.00	\$0.00	\$450,000.00	
KS City Hall Improvements	2009	\$150,000.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	
TS Main Street Infrastructure Improvements	2009	\$1,500,000.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	
		\$15,335,000.00	\$4,995,000.00	\$0	\$5,575,000	(\$2,230,000)	\$3,025,000.00	
2010								
an American Museum Site Preparation	2007	\$6,170,000.00	\$500,000.00	\$0.00	\$500,000.00	\$0.00	\$500,000.00	
SOUTHEAST BRANCH REPAIRS	2008	\$70,000.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	IN

									PROGR
KEY AND ROW IMPROVEMENTS	2008	\$250,000.00	\$200,000.00	\$0.00	\$200,000.00	(\$200,000.00)	\$0.00	DELET	
IC PROPERTY ATHLETIC FACILITIES LIGHTING	2008	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	(\$50,000.00)	\$0.00	DELET	
IC ENGINEERING HANDICAP RAMPS	2008	\$50,000.00	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)	\$0.00	CDBG	
KS FRONT END LOADER	2009	\$120,000.00	\$120,000.00	\$0.00	\$120,000.00	(\$120,000.00)	\$0.00	DELET	
WAYS STREET SWEEPERS	2009	\$300,000.00	\$300,000.00	\$0.00	\$300,000.00	(\$300,000.00)	\$0.00	DELET	
MAIN BRANCH EXPANSION	2010	\$8,000,000.00	\$2,000,000.00	\$0.00	\$2,000,000.00	(\$2,000,000.00)	\$0.00	DELET	
REATION KEFFER PARK FIELD HOUSE RENOVATION	2008	\$100,000.00	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00		
								IN	
Dynamic Portal	2008	\$286,000.00	\$286,000.00	\$0.00	\$286,000.00	\$0.00	\$286,000.00	PROGR	
ETS River Road Extension	2010	\$2,000,000.00	\$400,000.00	\$0.00	\$400,000.00	\$0.00	\$400,000.00		
		\$17,396,000.00	\$3,916,000.00	\$0	\$3,926,000	(\$2,680,000)	\$1,256,000.00		
2011									
WAYS STREET SWEEPERS	2010	\$300,000.00	\$300,000.00	\$0.00	\$300,000.00	(\$300,000.00)	\$0.00	DELET	
KS GROUNDMASTER TRACTOR	2010	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00		
New NW Branch	2011	\$1,800,000.00	\$1,800,000.00	\$0.00	\$1,800,000.00	(\$1,800,000.00)	\$0.00	DELET	
IC PROPERTY ATHLETIC FACILITIES LIGHTING	2010	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	(\$50,000.00)	\$0.00	DELET	
NORTHEAST BRANCH REPAIRS	2009	\$70,000.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00		
IC ENGINEERING HANDICAP RAMPS	2008	\$50,000.00	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)	\$0.00	CDBG	
IC ENGINEERING HANDICAP RAMPS	2008	\$50,000.00	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)	\$0.00	CDBG	
NING Whitewater Park	2007	\$522,810.00	\$525,000.00	\$0.00	\$525,000.00	(\$525,000.00)	\$0.00	DELET	
REATION PENDORA PARK FIELD HOUSE RENOVATION	2008	\$200,000.00	(\$100,000.00)	\$0.00	\$0.00	(\$100,000.00)	\$0.00	CDBG	
BOOK MOBILE REPLACEMENT	2010	\$120,000.00	\$120,000.00	\$0.00	\$120,000.00	(\$120,000.00)	\$0.00	CDBG	
KEY AND ROW IMPROVEMENTS	2009	\$250,000.00	\$250,000.00	\$0.00	\$250,000.00	(\$250,000.00)	\$0.00	DELET	
KEY AND ROW IMPROVEMENTS	2010	\$250,000.00	\$250,000.00	\$0.00	\$250,000.00	(\$250,000.00)	\$0.00	DELET	
IC PROPERTY STADIUM FIELD LIGHTING UPGRADES	2010	\$60,000.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00		
		\$3,772,810.00	\$3,275,000.00	\$0	\$3,475,000	(\$3,495,000)	\$180,000.00		
		\$55,144,476.00	\$26,471,666.00	\$3,696,794	\$22,759,102	(\$10,402,515)	\$17,609,151.00		

The estimated schedule for the drawing down of funds for the remaining four years of the CIP is as follows:

Approximately \$13.2 million remains in eligible CIP projects.

The City of Reading would expend approximately \$3.3 million per year from the beginning of 2009 to the completion of the last CIP projects which are scheduled for 2011.

This annual expenditure translates into a monthly expenditure of approximately \$275,000 or approximately \$1.65 million every six months. While the CIP project list concludes in 2011 it is expected final completion of all projects would not occur until 2012.

Stadium high mast replacement project is proposed to remain unscheduled until final determination of whether to renovate or re-locate Municipal Stadium is made.

High street paving is budgeted every year, the magnitude of the effort is beyond the City's financial capacity, thus proposing State and Federal funding. The project will be debt financed, but the life of a road is less than 10 years making it a poor candidate for such funding.

Street Improvements match will be drawn over a period of 5 years

City of Reading  
Summary of 2007 Findings and Recommendations

	2006	2005	2004
2007 Findings:			
07-1 Modified Accrual/Full Accrual Basis of Accounting	M		
07-2 Grant Receipts	06-3	05-4	04-5
07-3 Grant Tracking & Monitoring			
07-4 Pension Reporting	06-4		
07-5 Pension Compliance			
07-6 Unclaimed Property	M		
07-7 Segregation of Duties - Bank Reconciliations			
07-8 DCED Reporting Requirements			
07-9 Employee Records			
07-10 Journal Entries	M		
07-11 Information Technology	06-6		
07-12 Utility Billing Data	06-2	05-3	04-6

2007 Management Letter:

M	Implementation of Anti-Fraud Policies			
M	Conflict-of-Interest Policies			
M	SAS Pronouncements/Internal Control Documentation	M		
M	Financial Analysis & Accrual Reporting	M		
M	Journal Entries	M		
M	Program Loans & Other Receivables	M	M	
M	Accounting Manual & Cross-Training of Key Positions	M	M	
M	Compensated Absences/OPEB	M	M	M
M	Internal Audit Function	M	M	M

M - Management Letter item

In addition, it is important to note that over the years, standards have become tighter. What may not have been considered a reportable finding 4 years ago, may have been elevated to a finding in recent years as required by the change in auditing standards.

Also of note is that the City should be preparing for the implementation of the OPEB standard that has been highlighted in management letters since the standard's release.